VIA FACSIMILE - _7 (Seven) pages_ (including this cover)

Commissioner for Patents
POB 1450, Alexandria, VA 22313-1450
Transmitted to USPTO Central Fax No. 571-273-8300

Re: U.S. Patent Application Serial No. 10/501,813
       By: **Toshio NARITA et al.**
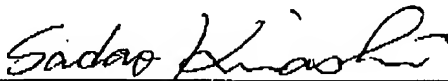   Our Reference: 042393

SUBMISSION OF DOCUMENTS

Sir:

        Applicants hereby transmit the attached "Response under 37 CFR §1.116 (6 pages)" in connection with the above-identified application.

CERTIFICATE OF TRANSMISSION

        I hereby certify that the attached Response under 37 CFR §1.116 is being **formally transmitted** via the USPTO Central Fax No.571-273-8300 on August 2, 2007.

Sadao Kinashi
Sadao Kinashi

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Toshio NARITA et al.**	Group Art Unit: **1753**
Application Number: **10/501,813**	Examiner: **Edna Wong**
Filed: **April 5, 2005**	Confirmation Number: **6606**

For: **METHOD FOR FORMING Re ALLOY COATING FILM HAVING HIGH Re CONTENT THROUGH ELECTROPLATING**

Attorney Docket Number: **042393**
Customer Number: **38834**

RESPONSE UNDER 37 CFR §1.116

MAILSTOP: AF   August 2, 2007
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

This paper is filed in response to the Office Action dated May 18, 2007.

Remarks/Arguments begin on page 2 of this paper.